



NERIA R. DOUGLASS, JD  
STATE AUDITOR

## STATE OF MAINE DEPARTMENT OF AUDIT

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### ***Governmental Audit Procedural Form (To be Completed for Towns, Cities and Plantations Only)***

Title 30A M.R.S.A. §5823(3) reads as follows:

B. Within 30 days after the postaudit is completed, the auditor shall send the State Auditor:

1. A certified copy of the postaudit report; and
2. A certified copy of the audit procedural form prescribed by the State Auditor for governmental audits.

C. Any auditor who fails to file the copies required by paragraph B, as described above, commits a civil violation for which a forfeiture of not more than \$100 may be adjudged.

Name of Firm \_\_\_\_\_ Firm's License # \_\_\_\_\_

Client \_\_\_\_\_ Issue Date of Firm's License \_\_\_\_\_

Client's Fiscal Year End Date \_\_\_\_\_ Date of Last Peer Review \_\_\_\_\_

1. Are the financial statements for this engagement prepared in accordance with generally accepted accounting principles prescribed by the Governmental Accounting Standards Board (GASB)?

Yes \_\_\_\_ No \_\_\_\_

2. If the answer to #1 is no, please explain why.

3. Is this a Single Audit?

Yes \_\_\_\_ No \_\_\_\_

4. During the conduct of this municipal audit, did you find any evidence of fraud, improper and/or illegal transactions?

Yes \_\_\_\_ No \_\_\_\_

5. If the answer to #4 is yes, did the oversight officials of the municipality report this situation(s) to the State Auditor, as required by 5 M.R.S.A. §244A?

Yes \_\_\_\_ No \_\_\_\_ N/A \_\_\_\_

6. If the answer to #5 is no, please describe the nature of the evidence of fraud, improper and/or illegal transactions, and the disposition of the matter(s).

**-OVER-**

7. Were reportable conditions identified in the audit of this municipality, and included in a report?  
Yes \_\_\_\_ No \_\_\_\_
8. Was a management letter presented to the oversight officials of the municipality?  
Yes \_\_\_\_ No \_\_\_\_
9. If the answer to #8 is yes, please describe the nature of the management letter comments. If you prefer, you can send us a copy of the management letter.
10. Were there any “verbal” management (letter) comments given to the oversight officials of this municipality?  
Yes \_\_\_\_ No \_\_\_\_
11. If the answer to #10 is yes, please describe the nature of the verbal management (letter) comment(s).
12. Was there any significant disagreement or disagreements with your municipal client in regard to financial reporting and/or accounting issues?  
Yes \_\_\_\_ No \_\_\_\_
13. If the answer to #12 is yes, please describe the nature of the disagreement(s) and how it was resolved.
14. If this is a new client, did you have any difficulty in obtaining information regarding the previous audit?  
Yes \_\_\_\_ No \_\_\_\_ N/A \_\_\_\_
15. In the past three years are you aware of any complaints filed with the Maine Board of Accountancy in regard to the quality of your governmental audit practice?  
Yes \_\_\_\_ No \_\_\_\_
16. If the answer to #15 is yes, please describe the nature and final disposition of the complaint(s).
17. If you have not already sent us a copy of your most recent “peer review,” please provide us with a copy. Please send us a copy for each subsequent peer review.

**I certify, to the best of my knowledge, that the information contained herein is correct.**

\_\_\_\_\_  
Date: \_\_\_\_\_